



## 2005 ASSEMBLY BILL 413

May 10, 2005 – Introduced by Representatives VAN ROY, KREIBICH, HAHN, KESTELL, MUSSER, KERKMAN, HINES, PETTIS, GUNDERSON, OWENS, PETROWSKI, VRAKAS, PRIDEMORE, LEMAHIEU, GUNDRUM, TOWNS, STRACHOTA, TOWNSEND, LOTHIAN, ALBERS, J. FITZGERALD and KRAWCZYK, cosponsored by Senators GROTHMAN, OLSEN, LAZICH, ROESSLER, LEIBHAM, A. LASEE, KEDZIE, KANAVAS and DARLING. Referred to Committee on Small Business. Referred to Joint Survey Committee on Tax Exemptions.

1     **AN ACT to amend** 77.52 (2) (a) 6. of the statutes; **relating to:** expanding the sales  
2             tax exemption for coin-operated laundry services to include all self-service  
3             laundry services.

---

### *Analysis by the Legislative Reference Bureau*

Under current law, laundry services performed by a customer in a coin-operated, self-service machine are exempt from the sales tax. This bill extends that exemption to all self-service laundry services.

This bill will be referred to the Joint Survey Committee on Tax Exemptions for a detailed analysis, which will be printed as an appendix to this bill.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

---

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

4             **SECTION 1.** 77.52 (2) (a) 6. of the statutes is amended to read:  
5             77.52 (2) (a) 6. Laundry, dry cleaning, pressing, and dyeing services, except  
6             when performed on raw materials or goods in process destined for sale, except when

**ASSEMBLY BILL 413**

**SECTION 1**

1 performed on cloth diapers by a diaper service, and except when the service is  
2 performed by the customer through the use of coin-operated, self-service machines.

3 **SECTION 2. Effective date.**

4 (1) This act takes effect on the first day of the first calendar quarter beginning  
5 after publication.

6 (END)